

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

v.

ALYSSA CARDOSO,

Defendant.

SEALED INDICTMENT

24 Cr.

24 CRIM 512

COUNTS 1-109

(Aiding and Assisting Preparation of a False and Fraudulent U.S. Individual Income Tax Return)

The Grand Jury charges:

OVERVIEW

1. At all times relevant to this Indictment, ALYSSA CARDOSO, the defendant, operated a tax preparation business known as Alpine Tax Service Inc. ("Alpine"), located in the Bronx, New York. CARDOSO was the only tax preparer at Alpine. In connection with Alpine, CARDOSO prepared and electronically filed tax returns for Alpine's and CARDOSO's clients, for which Alpine and CARDOSO typically received fees. For the tax years 2018 through 2021, CARDOSO willfully and knowingly prepared 109 tax returns for at least 45 clients that contained materially false items and information, causing a projected tax loss to the Internal Revenue Service ("IRS") of hundreds of thousands of dollars.

Background on Tax Returns

2. Pursuant to the Internal Revenue Code and associated regulations, individual taxpayers generally are required to accurately report their income, tax liabilities, and, where appropriate, any claim for a refund annually on a United States Individual Income Tax Return, Form 1040 ("Form 1040"), which must be filed with the IRS.

3. In some instances, individuals hire organizations or other individuals to assist in the preparation of their Forms 1040.

4. A Schedule A (“Itemized Deductions”) is an IRS form that is attached to a Form 1040 when applicable and must be used by taxpayers to claim certain permissible deductions from taxable income. Deductions to be claimed on Schedule A include, among other things: medical and dental expenses, gifts to charity, job-related and other miscellaneous expenses, and state and local taxes paid.

5. A Schedule C (“Profit or Loss from Business (Sole Proprietorship)”) is an IRS form that is attached to a Form 1040 when applicable and must be used by taxpayers to report income or loss from a business operated or profession practiced as a sole proprietor by the taxpayer.

6. A Schedule E (“Supplemental Income and Loss”) is an IRS form that is attached to a Form 1040 when applicable and must be used by the taxpayer to report, among other things, income or loss from rental real estate.

The Tax Fraud Scheme

7. For the tax years 2018 through 2021, ALYSSA CARDOSO, the defendant, prepared and filed approximately 3,094 Forms 1040 on behalf of taxpayers.

8. On many of the returns that ALYSSA CARDOSO, the defendant, prepared for the tax years 2018 through 2021 and submitted to the IRS, CARDOSO reported on behalf of clients (i) false Schedule A deductions, such as medical and dental expenses, personal property taxes, gifts to charity, and other miscellaneous expenses; (ii) false Schedule C business expenses; (iii) false Schedule E deductions, such as for rental income losses, rental property expenses, and other miscellaneous expenses; and (iv) false filing status and student loan interest. By including false deductions, losses, expenses, and benefits on tax returns she prepared for clients, CARDOSO

fraudulently reduced the clients' tax liability and increased the clients' tax refunds from the IRS. Many of the numbers that CARDOSO entered were completely fictitious and were not supported by any evidence or documentation.

STATUTORY ALLEGATIONS

9. The allegations contained in paragraphs 1 through 8 of this Indictment are repeated and realleged as if fully set forth herein.

10. On or about the dates set forth below, in the Southern District of New York and elsewhere, ALYSSA CARDOSO, the defendant, willfully and knowingly aided and assisted in, and procured, counseled, and advised the preparation and presentation under, and in connection with a matter arising under, the internal revenue laws, of a return, affidavit, claim, and other document, to wit, United States Individual Income Tax Returns (Forms 1040 and accompanying forms and schedules), for the taxpayers listed below, and for the tax years listed below, which returns were false and fraudulent as to material matters, in that, among other things, and as set forth below, the returns fabricated and/or fraudulently overstated items such as: (i) Schedule A deductions, including medical and dental expenses, personal property taxes, gifts to charity, and other miscellaneous expenses; (ii) Schedule C business expenses; (iii) Schedule E deductions, including for rental income losses, rental property expenses, and other miscellaneous expenses; and (iv) false filing status and student loan interest.

Count	Taxpayer	Tax Year	Fabricated Items	Approx. Tax Loss
1	Taxpayer-1	2018	<ul style="list-style-type: none"> Sch A- Medical and Dental Expenses Sch A - State and Local Personal Property Tax Sch A - Other Taxes 	\$84
2		2019	<ul style="list-style-type: none"> Sch A- Medical and Dental Expenses Sch A - State and Local Personal Property Tax 	\$396
3	Taxpayer-2	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$2,631
4		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Sch E - Rental Property Expenses 	\$6,894
5		2021	<ul style="list-style-type: none"> Sch A - Other Taxes Sch E - Rental Property Expenses 	\$4,451
6	Taxpayer-3	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch - A State and Local Personal Property Tax 	\$1,008
7		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch - A State and Local Personal Property Tax 	\$768
8	Taxpayer-4	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch - A State and Local Personal Property Tax 	\$306
9		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$510
10	Taxpayer-5	2019	<ul style="list-style-type: none"> Sch A - State and Local Personal Property Tax Sch A - Other Taxes Sch A - Medical and Dental Expenses Sch C - Business Expenses 	\$5,958
11		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Gifts to Charity Sch C - Business Expenses 	\$20,920
12		2021	<ul style="list-style-type: none"> Sch C - Business Expenses 	\$11,579
13	Taxpayer-6	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$1,683
14		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - State and Local Personal Property Tax 	\$1,382
15		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch C - Business Expenses 	\$1,044
16		2021	<ul style="list-style-type: none"> Sch C - Business Expenses 	\$2,276

Count	Taxpayer	Tax Year	Fabricated Items	Approx. Tax Loss
17	Taxpayer-7	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other taxes 	\$2,090
18		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$1,177
19		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,639
20	Taxpayer-8	2018	<ul style="list-style-type: none"> Student Loan Interest Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$996
21		2019	<ul style="list-style-type: none"> Student Loan Interest Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,026
22		2021	<ul style="list-style-type: none"> Student Loan Interest Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,560
23	Taxpayer-9	2018	<ul style="list-style-type: none"> Filing status Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$3,179
24		2019	<ul style="list-style-type: none"> Filing status Sch A - Medical and Dental Expenses Sch A - State and Local Personal Property Tax Sch A - Other Taxes 	\$3,587
25	Taxpayer-10	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$550
26		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$946
27	Taxpayer-11	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - State and Local Personal Property Tax Sch C - Business Expenses 	\$4,662
28		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Sch C - Business Expenses 	\$3,308
29	Taxpayer-12	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$616
30		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Gifts to Charity 	\$2,770
31		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,606
32	Taxpayer-13	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$1,620

Count	Taxpayer	Tax Year	Fabricated Items	Approx. Tax Loss
33	Taxpayer-14	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$3,553
34		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Sch E - Rental Income Losses 	\$7,791
35		2021	<ul style="list-style-type: none"> Sch A - Other Taxes 	\$2,160
36	Taxpayer-15	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - State and Local Personal Property Tax Sch A - Gifts to Charity 	\$2,972
37		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - State and Local Personal Property Tax 	\$1,114
38		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Gifts to Charity 	\$3,266
39		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,728
40	Taxpayer-16	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$2,578
41		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$2,567
42	Taxpayer-17	2019	<ul style="list-style-type: none"> Sch A - Other Taxes Sch A - Medical and Dental Expenses 	\$3,509
43		2020	<ul style="list-style-type: none"> Sch A - Other Taxes Sch A - Gifts to Charity 	\$1,980
44	Taxpayer-18	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Student Loan Interest 	\$1,261
45		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$528
46	Taxpayer-19	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$2,772
47		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$853
48		2021	<ul style="list-style-type: none"> Sch A - Other Taxes 	\$3,239
49	Taxpayer-20	2018	<ul style="list-style-type: none"> Filing Status Sch A - Other Taxes 	\$5,538
50		2019	<ul style="list-style-type: none"> Filing Status Sch A - Medical and Dental Expenses 	\$5,770
51		2020	<ul style="list-style-type: none"> Filing Status Sch A - Medical and Dental Expenses 	\$4,317


Count	Taxpayer	Tax Years	Fabricated Items	Approx. Tax Loss
52	Taxpayer-21	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Sch C - Business Expenses 	\$4,667
53		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,620
54		2021	<ul style="list-style-type: none"> Sch A - Other Taxes Sch C - Business Expenses 	\$6,873
55	Taxpayer-22	2018	<ul style="list-style-type: none"> Sch A - Other Taxes 	\$335
56		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,563
57	Taxpayer-23	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$5,926
58		2021	<ul style="list-style-type: none"> Sch A - Other Taxes 	\$3,612
59	Taxpayer-24	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$2,297
60		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Sch A - Gifts to Charity 	\$3,344
61		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Sch A - Gifts to Charity 	\$3,564
62	Taxpayer-25	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$3,564
63		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$3,696
64		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$957
65	Taxpayer-26	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$2,310
66		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$1,106
67	Taxpayer-27	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,644
68		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$612
69	Taxpayer-28	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,474
70		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$888
71	Taxpayer-29	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$4,246
72		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$5,027
73		2021	<ul style="list-style-type: none"> Sch A - Other Taxes 	\$3,139

Count	Taxpayer	Tax Year	Fabricated Items	Approx. Tax Loss
74	Taxpayer-30	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Gifts to Charity 	\$2,255
75		2019	<ul style="list-style-type: none"> Sch A - Other Taxes Sch A - Medical and Dental Expenses Sch A - Gifts to Charity 	\$4,466
76	Taxpayer-31	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,540
77		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,690
78	Taxpayer-32	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$561
79		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$4,748
80		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$4,726
81		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$1,540
82	Taxpayer-33	2018	<ul style="list-style-type: none"> Filing Status Sch A - Other Taxes Sch A - Medical and Dental Expenses 	\$2,082
83		2019	<ul style="list-style-type: none"> Filing Status Sch A - Other Taxes Sch A - Medical and Dental Expenses 	\$1,925
84	Taxpayer-34	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,180
85		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$2,975
86	Taxpayer-35	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$1,704
87		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$1,463
88	Taxpayer-36	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$834
89		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$3,431
90		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$920


Count	Taxpayer	Tax Year	Fabricated Items	Approx. Tax Loss
91	Taxpayer-37	2018	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Student Loan Interest 	\$846
92		2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Sch A - Gifts to Charity Student Loan Interest 	\$1,440
93		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Gifts to Charity Student Loan Interest 	\$678
94	Taxpayer-38	2018	<ul style="list-style-type: none"> Filing Status Sch A - Other Taxes 	\$3,549
95		2019	<ul style="list-style-type: none"> Filing Status 	\$1,853
96		2021	<ul style="list-style-type: none"> Filing Status 	\$3,790
97	Taxpayer-39	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Student Loan Interest 	\$2,145
98		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes 	\$3,509
99	Taxpayer-40	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$1,570
100		2021	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses 	\$1,177
101	Taxpayer-41	2021	<ul style="list-style-type: none"> Sch A - Other Taxes 	\$6,148
102	Taxpayer-42	2019	<ul style="list-style-type: none"> Sch A - Other Taxes Sch A - Gifts to Charity 	\$1,221
103		2020	<ul style="list-style-type: none"> Sch A - Other Taxes Sch A - Gifts to Charity 	\$2,134
104		2021	<ul style="list-style-type: none"> Sch A - Other Taxes 	\$2,244
105	Taxpayer-43	2019	<ul style="list-style-type: none"> Sch A - Other Taxes 	\$300
106	Taxpayer-44	2019	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Sch A - Other Taxes Sch A - Gifts to Charity 	\$3,355
107		2020	<ul style="list-style-type: none"> Sch A - Medical and Dental Expenses Student Loan Interest 	\$1,980

Count	Taxpayer	Tax Year	Fabricated Items	Approx. Tax Loss
108	Taxpayer-45	2018	• Sch A - Medical and Dental Expenses	\$1,419
109		2020	• Sch A - Medical and Dental Expenses	\$3,432

(Title 26, United States Code, Section 7206(2), and Title 18, United States Code, Section 2.)



 FOREPERSON



 DAMIAN WILLIAMS
 United States Attorney